

1. 9:30 A.M. Special Commission Meeting

Documents:

[1-31-2023 SM.PDF](#)

- 1.1. 9:30 AM Special Commission Meeting

Documents:

[01-31-2023 AAR.PDF](#)



Cascade County
Special Commission Meeting
January 31, 2023 @ 9:30 a.m.
Commission Chambers, Room 105
325 2nd Avenue North, Great Falls, MT



The Board of Cascade County Commissioners will be broadcasting the Commission Meeting via Zoom.

Webinar participants must register in advance for the Commission Meeting:

<https://us02web.zoom.us/join/8887880099?pwd=82393436305>

After registering, you will receive a confirmation email containing information about joining the webinar.

If you need dial in access: 888 788 0099 (Toll Free) or 877 853 5247 (Toll Free) Webinar ID: 823 9343 6305 Password:660706

Please note the agenda order is tentative and subject to change by the Board without prior notice.

Therefore, members of the public are encouraged to be in attendance at the time the meeting is scheduled to begin.

Public comment during public participation is limited to a maximum seven (7) minutes.

Call to Order

Chairman Joe Briggs

Pledge of Allegiance

1. Motion to Approve or Disapprove:

Resolution 23-05:

A resolution setting fees for sale of personal property for delinquent taxes.

2. Public comment on any public matter that is not on the meeting agenda, and that is within the Commissioners' jurisdiction. (MCA 2-3-103)

3. Adjournment.

January 31, 2023

Agenda #1

Agenda Action Report
Prepared for the
Cascade County Commission

ITEM:

Resolution 23-05

An order setting fees for sale of personal property for delinquent taxes.

INITIATED AND PRESENTED BY:

**Paige Smith, Property Tax Supervisor
Treasurer's Office**

BACKGROUND:

The Cascade County Treasurer has recently implemented a process for collection of delinquent mobile home taxes, which necessitates the assistance of the Cascade County Sheriff's Office for such process and falls under the statutory rules for the sale of personal property for delinquent taxes. The fees of the County Treasurer for the collection of delinquent personal property taxes is statutorily established at MCA §15-17-911(4)(a). The County Treasurer is requesting that the Board deviate from the statutorily established fees for this collection of fees, changing the statutorily set fee of \$25 to \$75 to cover the Treasurer's costs related to the collection of delinquent personal property taxes, specifically for mobile homes. The fee charged by the County Treasurer is in addition to administrative fees and the sheriff's fees, mileage, and costs, as provided in MCA §7-32-2141(1) and MCA §7-32-2143; the Sheriff's Office will be processing and serving the Writs of Execution in conjunction with the collection of delinquent mobile home taxes.

RECOMMENDATION:

Approval of the Resolution and adoption of the increase of fees associated with the Writ of Execution Process for delinquent mobile home taxes.

TWO MOTIONS PROVIDED FOR CONSIDERATION:

MOTION TO APPROVE:

Mr. Chairman, I move that the Commission APPROVE, Resolution 23-05, setting the Treasurer's Fee to \$75 associated with the Writs of Execution Process for delinquent mobile home taxes.

MOTION TO DISAPPROVE:

Mr. Chairman, I move that the Commission DISAPPROVE, Resolution 23-05, setting the Treasurer's Fee to \$75 associated with the Writs of Execution Process for delinquent mobile home taxes.

BEFORE THE BOARD OF COUNTY COMMISSIONERS, CASCADE COUNTY MONTANA

**IN RE ORDER SETTING FEES
FOR SALE OF PERSONAL PROPERTY
FOR DELINQUENT TAXES**

RESOLUTION 23-05

WHEREAS, the fees of the County Treasurer for the collection of delinquent personal property taxes is statutorily established at MCA §15-17-911(4)(a); and

WHEREAS, the fees of the Sheriff for various civil services is statutorily established at MCA §7-32-2141(1) and MCA §7-32-2143; and

WHEREAS, the Board of Cascade County Commissioners (Board) may, pursuant to MCA §15-17-911(4)(a), deviate from the statutorily established fees of the County Treasurer for the collection of the delinquent personal property taxes; and

WHEREAS, the County Treasurer is requesting that the Board deviate from the statutorily established fees for this collection of fees, pursuant to MCA §15-17-911(4)(a); and;

WHEREAS, the Cascade County Treasurer has recently implemented a process for collection of delinquent mobile home taxes which necessitates the assistance of the Cascade County Sheriff's Office for such process, and falls under the statutory rules for the sale of personal property for delinquent taxes; and

WHEREAS, the fee charged by the County Treasurer is in addition to the sheriff's fees, mileage, and costs, as provided in MCA §7-32-2141(1) and MCA §7-32-2143, as the Sheriff's Office will be processing and serving the Writs of Execution in conjunction with the collection of delinquent mobile home taxes; and

WHEREAS, the Board finds it is appropriate to change the fee from the statutorily set \$25 to a \$75 fee to cover the Treasurer's costs related to the process and service of Writs of Execution in conjunction with the collection of delinquent mobile home taxes;

WHEREAS, pursuant to MCA § 7-32-2141(2), all fees collected by the Sheriff's Office for the services provided for in Section I must be paid to the county treasurer as provided in MCA § 7-4-2511(1) and deposited by the county treasurer in the general fund of the county unless the county has instituted a public safety levy, in which case the fees must be deposited in the account established pursuant to MCA § 7-6-2513; and

WHEREAS, pursuant to MCA §15-17-911(4)(a), the \$75 fee is in addition to the cost defined in MCA §15-17-121 of the collection of delinquent personal property taxes. This cost is assessed against the delinquent taxpayer and after sale of the property, the proceeds of the sale must be used first to reimburse the County for all costs and charges incurred in seizing the property and conducting the sale. Any excess, up to the total amount of the taxes owed, must be distributed proportionally to the funds that would have received the taxes if they had been paid before becoming delinquent. Any remaining excess, up to the amount of the penalty and interest owed, must then be distributed proportionally to the fund that would have received the penalty and interest if they had been paid in full.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Cascade County, Montana that the fees of the County Treasurer, as well as the fee for the Sheriff's Office involvement in the seizure and sale of any personal property, pursuant to MCA §15-17-911, shall be effective March 1, 2023, as follows:

I. The Sheriff's Office shall charge the following:

- (a) service of summons and complaint on each defendant, \$5;
- (b) making a return of a summons for a person not found in the county, in addition to actual mileage traveled, \$5;
- (c) levying and serving each writ of attachment of execution on real or personal Property, \$5;
- (d) service of attachment on the body or order of arrest on each defendant, \$5;
- (e) service of affidavit, order, and undertaking in claim and delivery, \$5;
- (f) serving a subpoena, \$2.50 for each witness summoned;
- (g) serving a writ of possession or restitution, \$5;
- (h) for trial of the right of property or damages, including all services except mileage, \$7;
- (i) taking bond or undertaking in any case authorized by law, \$5;
- (j) for serving every notice, rule, or order, \$5 for each person served;
- (l) for posting notices and advertising any property for sale on execution or under any judgment or order of sale, exclusive of cost of publication, \$5;
- (m) for holding any sheriff's sale for personal or real property on execution or under any judgment or order of sale, \$7.50; and
- (n) for cancellation or postponement of sheriff's sale, \$5.

II. A non-refundable flat fee of \$75 *plus* administrative fees for:

- (i) preparing the list of delinquent taxes;
- (ii) preparing the notice of pending attachment of a tax lien;
- (iii) assigning the county's interest in a tax lien to a third party;
- (iv) identifying interested persons entitled to notice of the pending issuance of a tax deed;
- (v) notifying interested persons;
- (vi) sale or resale;
- (vii) issuing the tax deed; and
- (viii) any other administrative task associated with accounting for or collecting delinquent taxes.

This does not include interest for payments for the following:

- (i) postage for certified mailings and certified mailings with return receipt requested;
- (ii) a title search, to the extent necessary to identify interested persons entitled to notice of the pending issuance or auction of a tax deed;
- (iii) publishing costs for required publications; and
- (iv) filing costs for proof of notice.

III. A non-refundable flat fee of \$.25 per page for copies of any writ, process, or other paper when demanded or required by law.

IV. Mileage for the Sheriff's Office as provided for in MCA § 7-32-2143.

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Board of County Commissioners of Cascade County, Montana that this Resolution 23-05 shall establish Treasurer and Sheriff fees for the sale of personal property for delinquent taxes.

PASSED AND ADOPTED by the Board of County Commissioners of Cascade County, Montana, this 31st day of January, 2023.

BOARD OF COUNTY COMMISSIONERS,
CASCADE COUNTY, MONTANA

Joe Briggs, Chairman

James L. Larson, Commissioner

Rae Grulkowski, Commissioner

Attest

On this ____ day of _____, 2023, I hereby attest the above-written signatures of the Board of Cascade County Commissioners.

Sandra Merchant
Cascade County Clerk and Recorder

* APPROVED AS TO FORM:
Josh Racki, County Attorney

DEPUTY COUNTY ATTORNEY

* THE COUNTY ATTORNEY HAS PROVIDED ADVICE AND APPROVAL OF THE FOREGOING DOCUMENT LANGUAGE ON BEHALF OF THE BOARD OF CASCADE COUNTY COMMISSIONERS, AND NOT ON BEHALF OF OTHER PARTIES OR ENTITIES. REVIEW AND APPROVAL OF THIS DOCUMENT BY THE COUNTY ATTORNEY WAS CONDUCTED SOLELY FROM A LEGAL PERSPECTIVE AND FOR THE EXCLUSIVE BENEFIT OF CASCADE COUNTY. OTHER PARTIES SHOULD NOT RELY ON THIS APPROVAL AND SHOULD SEEK REVIEW AND APPROVAL BY THEIR OWN RESPECTIVE COUNSEL.